



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Joel Mathews
DOCKET NO.: 19-02786.001-R-1
PARCEL NO.: 02-08-205-057

The parties of record before the Property Tax Appeal Board are Joel Mathews, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$6,896
IMPR.: \$70,125
TOTAL: \$77,021

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 2-story dwelling with wood siding exterior construction containing 2,270 square feet of living area. The dwelling was built in 2001. Features of the home include an unfinished basement, central air conditioning, a fireplace, and an attached garage with 400 square feet of building area. The property has a 15,250-square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located within the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 8,710 to 16,120 square feet of land area and are improved with 2-story dwellings with vinyl or wood siding exterior construction that range in size from 2,144 to 2,459 square feet of living area. The dwellings were built in 1999 or 2000. Each comparable has a basement with three

being partially finished. Each dwelling also has central air conditioning and an attached garage ranging in size from 400 to 488 square feet of building area. Three comparables each have a fireplace. The comparables sold from September 2017 to August 2018 for prices ranging from \$203,000 to \$225,000 or from \$87.52 to \$99.69 per square foot of living area, including land. The appellant also submitted property record cards for the subject and the comparable properties.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$68,426 to reflect an approximate market value of \$205,299 or \$90.44 per square foot of living area, land included, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,021. The subject's assessment reflects a market value of \$234,178 or \$103.16 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on six comparable sales located within the same assessment neighborhood code as the subject property. Board of review comparable #6 is the same property as appellant's comparable #1. The comparables have sites ranging in size from 8,710 to 12,630 square feet of land area and are improved with 2-story dwellings with vinyl or wood siding exterior construction that range in size from 1,704 to 2,393 square feet of living area. The dwellings were built from 1999 to 2001. Each dwelling has a basement with two being partially finished. Each comparable also has central air conditioning and an attached garage ranging in size from 400 to 542 square feet of building area. Three comparables each have a fireplace. The comparables sold from May 2018 to August 2019 for prices ranging from \$215,000 to \$244,600 or from \$99.69 to \$126.17 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of ten comparable sales including one common comparable submitted by the parties in support of their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #1, #3, and #4, along with board of review comparables #4, #5, and #6 based on their partially finished basements, dissimilar to the subject's unfinished basement. The Board also gave less weight to appellant's comparables #4 and #5 due to their sales occurring in 2017 which is less proximate in time to the January 1, 2019 assessment date at issue and, therefore, less likely to be reflective of the subject's market value as of the assessment date than the remaining comparables in the record. Finally, the Board gave

less weight to board of review comparable #1 due to its significantly smaller dwelling size relative to the subject's dwelling.

The Board finds the best evidence of market value to be appellant's comparable #2 and board of review comparables #2 and #3, with the most weight given to board of review comparable #3 as this comparable was nearly identical to the subject in location, age, dwelling size, bedroom/bathroom count, and most features. These three best comparables in the record sold from May 2018 to August 2019 for prices ranging from \$203,000 to \$240,000 or from \$99.11 to \$103.43 per square foot of living area, land included. The subject's assessment reflects a market value of \$234,178 or \$103.16 per square foot of living area, including land, which is within the range established by the most similar comparable sales in the record and particularly supported by the best comparable in the record (board of review comparable #3) which sold for \$234,900 or for \$103.43 per square foot of living area, land included. After considering adjustments to the comparables for differences from the subject, the Board finds that the assessment of the subject property as established by the board of review is supported and, therefore, no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: August 24, 2021



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

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